

**TACOMA SCHOOL DISTRICT No. 10**  
**Pierce County, Washington**  
**September 1, 1993 Through August 31, 1994**

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**Schedule Of Federal Findings**

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1. The District Should Comply With Requirements Of The Special Education Grants

The district's special education program is funded with a combination of federal, state, and local moneys. Special Education - State Grants (Part B, Individuals with Disabilities Act) (CFDA 84.027) is the federal program which provides a portion of the funding for the district's special education program. The district is required by this grant to update each student's individualized education program (IEP) annually.

During our audit of the district's special education program, we noted a large number of individualized education programs (IEP) which had not been reviewed annually as is required.

Once a student is assessed and placed in a program in accordance with CFR 300.532, the following regulation is applicable:

CFR 300.343 states in part:

- (d) Each public agency shall initiate and conduct meetings to review each child's IEP periodically and, if appropriate, revise its provisions. A meeting must be held for this purpose at least once a year.

Overdue IEPs increased the possibility that ineligible students may have been included in the annual federal count of students with disabilities. Also, because IEPs were not current, the district cannot ensure each student is receiving appropriate special education services.

Preparation of the IEP is a normal assigned duty of the special education teacher. IEPs are overdue because special education teachers and principals are not held accountable for timely completion.

We recommend that the building principal be held accountable to ensure that special education teachers complete IEPs by the due date. We also recommend that timely completion of IEPs be included in the annual evaluation of special education teachers.